EXHIBIT "B"





March 26, 2013

Bradley Tankiewicz 30 Ridgewood Avenue Brentwood, NY 11717

Re: Employment Termination

Dear Bradley:

This will confirm that your employment with Pinelawn Memorial Park was terminated on Saturday, March 23, 2013.

The basis for your termination is your complicity in the intentional destruction of Pinelawn's bulldozer. Specifically, our investigation has revealed that you had advance knowledge that Pinelawn's bulldozer was going to be intentionally torched and failed to warn us or disclose this to any law enforcement authority. Our investigation also revealed that you had knowledge as to what occurred and who was involved in this criminal activity. You lied to us during our investigation of this incident when you told us you had no knowledge of or pertaining to this serious act of arson. This serious misconduct is clearly sufficient in and of itself for your discharge, even if we were to put aside your extremely poor work record and disciplinary history, which record is a further basis for termination.

You are not to return to Pinelawn or come on its premises for any reason. Any personal belongings that you may have in your locker will be shipped to you via UPS.

Your health insurance under the Union's plan terminates on March 31, 2013. Any rights you may have to continue your health insurance, at your own expense, under COBRA, will be sent to you by the Plan Administrator of the Union's health plan.

Sincerely,

Justin D. Locke Superintendent

cc:

Mike Herron Wojciech Furs

CERTIFIED MAIL #7012 2920 0001 4831 3041